Delinquent tax returns for Debtors in bankruptcy should be filed at the following address:

INSOLVENCY GROUP INTERNAL REVENUE SERVICE 1919 SMITH STREET STOP 5022 HOU HOUSTON, TEXAS 77002

- 1. THE TAX RETURN MUST CONTAIN ORIGINAL SIGNATURES (not just photocopies of signatures). If you are working from a photocopy put an original signature on the photocopy that you file.
- 2. DO NOT simply mail the return to a service center. Deliver or mail it to the address above.
- 3. If you deliver the return in person instead of mailing it, and if you have an extra copy, the IRS will stamp the copy to prove delivery.
- 4. If you deliver the return in person rather than mailing it, attach a sheet to the front of the return giving the address listed above.